

04 NCAC 24D .1102 is proposed for adoption as follows:

04 NCAC 24D .1102 EMPLOYER REEVALUATION OF DEBT

(a) An employer requesting a reevaluation of its debt shall submit a written request to DES's Tax Administration Section pursuant to 04 NCAC 24A .0104(k).

(1) The written request shall explain why the debt should not be referred to the Treasury Offset Program (TOP) for collection.

(2) The written request shall be accompanied by documents or other clear and convincing evidence that shows:

(A) the identity of the employer to whom the debt is assigned is incorrect; or

(B) the amount of the debt is inaccurate.

(b) The Assistant Secretary or designee shall consider the evidence submitted by the employer.

(c) The Assistant Secretary or designee shall issue a written decision on the request for reevaluation. The written decision shall be mailed or sent by electronic transmission to the employer and include the following:

(1) whether the debt shall be referred to TOP; and

(2) reasons for the decision.

History Note: Authority G.S. 96-4; 96-18; 31 CFR 285; 31 U.S.C. 3716;

Eff. July 1, 2018.